## Director of Data Processing and Accounts

General Counsel

L68-11

Okmulgee Northern Railway Company Cessation of employer status

The above-mentioned company has been an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act. Its name appears in the Employer Status List under Item No. 4930, with the period of creditable service shown as December 16, 1915, to date.

In a certificate and order dated May 18, 1964, the Interstate Commerce Commission authorized the abandonment by the Okmulgee Northern Railway Company as to interstate and foreign commerce of its entire line of railroad. Okmulgee Northern Railway Company Abandonment of Entire Line, Finance Docket No. 22529, \_\_\_ICC\_\_\_.

In a letter dated November 16, 1964, Mr. W. J. Winkle, Vice-President and General Manager, Okmulgee Northern Railway Company, stated that the company had ceased all rail operations on June 27, 1964; that on July 6, 1964 all tariffs on file with the Interstate Commerce Commission were cancelled; that all property and equipment of the company had been sold to the Frisco Railway Company, and that the company has not been dissolved. Form BA-5, Summary Report of Compensation of Employees, submitted for the period ending December 31, 1967, and signed by Mr. W. O. Schock, President, Okmulgee Northern Railway Company, is marked "Final Return." Form BA-3a, Annual Report of Creditable Compensation, shows creditable compensation through the month of October, 1967.

On the basis of the foregoing, I conclude that as of November 1, 1967, the Okmulgee Northern Railway Company ceased to be an employer within the meaning of the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

Appropriate Form G-341, giving effect to the foregoing conclusion, is attached.

Myles F. Gibbons General Counsel

Attachment